IV-AS Appropriation Symbol Table

The Appropriation Symbol Table (AS Table) allows an agency to define the level of organizational, programmatic or object classification of each appropriation account or special SCO account (e.g., Unclaimed Trust, 44 FTF Account, etc.). This classification is identified by a three-character (alpha-numeric) Appropriation Symbol. Specifying and maintaining these classification elements in the AS Table relieves the agency from coding all of the appropriation data on every input transaction. Instead, this data is stored internally and appended to financial transactions and reports, as necessary.

STRUCTURE

The AS Table is divided into two parts: a control key and informational elements. The AS Table control key identifies each Appropriation Symbol record. The control key consists of an Organization Code, Funding Fiscal Year and Appropriation Symbol. If appropriations are received by program, an Appropriation Symbol is normally assigned for each scheduled program item of the appropriation. A single Appropriation Symbol is assigned to a group of expenditure line items appropriated by Category. See Guidelines for Establishing Appropriation Symbol Numbers beginning on the next page.

The informational elements segment contains the expanded classification data for each appropriation account, including the program or object classification data elements. In addition, several indicators are maintained in the AS Table. These indicators, as defined in Exhibit IV-AS-1, provide substantial flexibility for defining both the type and level of appropriation and allotment control.

RELATIONSHIP TO OTHER TABLES

Data elements contained in the AS Table must also be present in the Descriptor Tables. These include the Reference code (D26), and programmatic structures (D15-D18). The programmatic coding on the AS Table establishes the *minimum* program coding needed in the Program Cost Account (PA) Table; i.e., programmatic coding may be more detailed (at a lower level) in the PA Table than the AS Table. The PA Table should never contain less programmatic detail than the AS Table. The Clearing Account AS Table should specify no programmatic or category levels, although the PA Tables may contain many, and varying levels of program detail.

INPUT CODING

Input coding instructions for the AS Table are contained in Exhibit IV-AS-1. The coding form illustrated in Exhibit IV-AS-2 is in the same format as the data entry screen.

GUIDELINES FOR ESTABLISHING APPROPRIATION SYMBOLS

This section provides basic guidelines to follow when establishing Appropriation Symbol numbers and titles in the AS Table. These guidelines along with the coding rules for selecting an Account Type, as shown in Exhibit IV-AS-1, should be carefully observed. The objective is to create a structure within CALSTARS that is as closely aligned as possible to the structure used by the State Controller's Office (SCO). If this is accomplished, CALSTARS reconciliation reports can be used more effectively to make account reconciliation easier and reduce the total reconciliation workload.

The Budget Act and Change Book should be carefully reviewed to insure that no changes were made, that the budget format is consistent, and that all limiting language has been treated properly. If necessary, consult the SCO and CALSTARS staff. The accounts established in CALSTARS should exactly match those accounts established by the SCO as displayed in the SCO Agency Reconciliation Report (FC-320-01-P).

Program Appropriations

Establish a separate Appropriation Symbol <u>for each</u> **D**, **F**, and **T** account *within a fiscal year, reference and fund*. These accounts are part of the SCO classification system as displayed on the SCO Agency Reconciliation Report. The same Appropriation Symbol number may be used in *different* fiscal years for the same reference and fund, which is a useful practice for accounting consistency.

Do not establish AS Tables for any SCO control ('**C**') account. The B03 Report provides this appropriation summary automatically.

<u>**NOTE**</u>: *Do not* establish an AS Table **for reimbursable program expenditures**. These are accounted as a Fund Source code **R** expenditure (by the PCA) in the appropriation item.

Category Expenditure Appropriations

Establish one Appropriation Symbol number for both of the line items 'Personal Services' <u>and</u> 'Operating Expenses and Equipment' within the 'For support of' item. Set the AS Table Appropriation Object Level Indicator to **1**=Category. This will establish separate category type Appropriation File records based on the Object Detail used in <u>every disbursement transaction</u>.

Whether or not a Clearing Account is used, the title should be the same as the item citation in the Budget Act, i.e., "For Support of Department of XXXX." If claim

schedules are paid through this Appropriation Symbol, (i.e., not the Clearing Account) the words 'See Below' must follow the citation. This citation will appear on the 'Purpose' field of the Claim Schedule Face Sheet. 'See Below' alerts the SCO that the items being claimed are against a category appropriation which will be denoted by category codes in the summary area of the face sheet.

'Amount payable from…' and 'for payment to…'

'Amount payable from' and 'for payment to' items must be removed through one or more budget revisions at the beginning of the Fiscal Year. (See the Budget Letter for BR-1.) Do not establish AS Table entries for these items. Occasionally there are instances in which 'Amount payable from' and 'for payment to' items are not removed through BR-1. In these instances, establish separate AS Tables and PCAs for every funding source ('Amount payable from') within the main appropriation item and fund (to track expenditures/fund usage), and separate AS Tables and a PCA for each ('for payment to') item that will make fund transfers out.

Budget Act restrictions

Establish a unique Appropriation Symbol number for each language control or limitation contained in a Budget Act item. (Example: " . . . of this amount, not more than $200,000.00 shall be expended for . . . ")

Establish a separate Appropriation Symbol for each appropriation restriction shown in the Budget Act language. Account Type should be per the SCO or as defined in the coding instructions in Exhibit IV-AS-1 when multiple controls for one appropriation occur and there is no other method of providing separate identification.

Clearing Account

It is recommended that all agencies assign Appropriation Symbol number **900** to their Clearing Account item.

Reappropriations

When an appropriation is reappropriated in total, the SCO maintains the same account(s) and merely extends the "spending" period of the appropriation. This type of reappropriation is commonly referred to as an 'Extension'. When only part of an appropriation is reappropriated, the SCO establishes a new account(s) for the partial amount and maintains the original account(s) with the remaining balance available for liquidating prior year accruals. This type of reappropriation is commonly referred to as a 'Partial Reappropriation'. The accounting requirements for these two types of reappropriations is very different. The following describes the differences in the AS Table.

Reappropriation items are grouped in the Budget Act by organization and reference. The reference number used (e.g., **490**) is not a 'real' Reference code. It is used only to segregate reappropriated items from new appropriations and should never be used in CALSTARS.

One or more reappropriations can be displayed under Reference code **490**. Each reappropriated item will display the real appropriation identification and contain language which specifies whether all or a portion of the original item is reappropriated. The following describes the methods used by the SCO for determining whether an appropriation is partially or totally reappropriated.

1. Language which specifies that the 'unencumbered' or 'unexpended' balance is reappropriated denotes a partial reappropriation. The SCO will establish a new account(s) using the June 30 cash balance of the appropriation less accruals shown on an agency's year-end statements.

2. Language which specifies that the 'unliquidated' balance is reappropriated denotes a total reappropriation. The SCO will extend the availability of the original appropriation and will not establish a new account(s).

3. Language which specifies a particular amount or states that the reappropriation shall not exceed a specific amount can result in either partial or total reappropriations as follows:

   a. If the stated amount or 'not to exceed' amount is equal to or more than the June 30 cash balance less accruals, it is considered to be a total reappropriation.

   b. If the stated amount or 'not to exceed' amount is less than the June 30 cash balance less accruals, it is considered to be a partial reappropriation.

4. Language which specifies all of a scheduled line of an appropriation (e.g., the unliquidated balance of Program 10) denotes a total reappropriation. However, the SCO extends the period of availability for Program 10 only, and reverts the remaining scheduled lines of the appropriation according to the original period of availability.

5. Language which specifies a portion of a scheduled line of an appropriation (e.g., the unencumbered or unexpended balance of Program 10) denotes a partial reappropriation.

6. Language which specifies all of one scheduled line and a portion of another scheduled line (e.g., the unliquidated balance of Program 10 and the unencumbered or unexpended balance of Program 20) denotes a partial reappropriation. The SCO will establish new accounts for both Program 10 and 20 reappropriated amounts.

Treatment of Extensions (Total Reappropriations): Extends the liquidation period of an appropriation item in a subsequent Budget Act. No change to the amount of the appropriation. Change the Reversion Date and Reversion indicator in the original AS Table record. Do not change the Title, Enactment Year and Chapter in the AS Table.

Treatment of Partial Reappropriations: The SCO has established a numbering convention to specifically identify partial reappropriations. It requires the addition of

the fiscal year of reappropriation to the appropriation reference number. For example, if a 1997-98 appropriation with the Reference code **001** was partially reappropriated in the 1998-99 Budget Act, the reference number on the SCO records for the partial reappropriation would be **00198**. The Reference code for the portion not reappropriated would remain **001**. Since the reference field in CALSTARS contains only three digits, it is necessary for agencies to manually append the 2-digit year to the reference number on claim schedules and plan of financial adjustment requests filed against partial reappropriations. The 5-digit reference number/enactment year is printed on the DB1, HB4 and HB5 reports when Account Type on the AS Table is coded **PR**.

Reimbursements Receipt Accounts
Establish a separate Appropriation Symbol for each reimbursement account within each fund/sub-fund. An Appropriation Symbol should be established for each separate appropriated reimbursement line in the Budget Act. The B06 Report, Final Budget Report, can display more than one line of reimbursements when displayed that way in the Budget Act. Agencies with only one appropriated reimbursement line should have only one Appropriation Symbol. To segregate reimbursements properly by program on the Q25 Report, use more than one Program Cost Account (PCA).

DO NOT commingle expenditures with reimbursement receipts within the same Appropriation Symbol account. Do not set up a separate Appropriation Symbol account for unscheduled reimbursements until it is needed.

Revenue Receipt Accounts
Establish a separate Appropriation Symbol for revenue within each fund/sub-fund. It is not necessary to establish a separate Appropriation Symbol for each revenue account ('R' account) within a fund/sub-fund because the Receipt Source Codes will provide the required level of detail.

All agencies should use Reference code **980** for all revenue accounts unless the SCO uses a different Reference on their Agency Reconciliation Report. Reference code **980** does not print on the HB4, DB1, or D16 reports.

DO NOT commingle expenditures with revenue receipts within the same Appropriation Symbol account. Do not establish AS Tables for any SCO control ('**Q**') account. The B03 Report provides this appropriation summary automatically.

Special Deposit Fund
Each Special Deposit Fund account used for expenditure accounting must have at least one Appropriation Symbol and one PCA code. Each Special Deposit Fund account used for other purposes, such as, Unclaimed Trust Money, Tax Sheltered Annuities and Vacation Trust Accounts, may have a separate Appropriation Symbol and PCA code, as defined by agency accounting needs. In addition, a separate fund detail code must be established for each sub-fund account within the Special Deposit Fund. Each fund detail must be supported by a D23 Descriptor Table entry with the correct posting indicators. Failure to correctly set these indicators may impair appropriation reporting and reconciliation.

DO NOT commingle expenditures with revenue receipts within the same Appropriation Symbol account.

Office Revolving Fund Advance
The Office Revolving Fund Advance must be established in the advancing fund with Account Type 97 (record with Transaction Code 745 using this Appropriation Symbol).

Continuing Appropriations
Continuing appropriations generally include two different types of appropriations. The first type includes appropriations that continue encumbrance and expenditure availability beyond the first year of availability (e.g., three years for Capital Outlay). The second type generally includes Statutory appropriations that continue from year to year.

In accordance with Generally Accepted Accounting Principles (GAAP), expenditures are shown in the enactment year obligated or paid. Therefore, unencumbered balances and unliquidated encumbrances (but not allocated encumbrances) from the 'A' run roll forward to the new Funding Fiscal Year.   Exhibit IV-1 and Exhibit IV-2 display two examples of continuing appropriations with the appropriate year-end treatment of unencumbered balances and unliquidated encumbrances.

SCO ACCOUNT SEGMENT

The SCO Account segment was added in June, 1998, to facilitate the automation of the reconciliation process between SCO and CALSTARS accounting records. This segment is only used to associate SCO Accounts with CALSTARS accounts. The SCO Account segment gives agencies more control over the matching criteria required to accomplish the reconciliation process. There are no edits on the SCO Account Segment coding. Completion of this segment is optional. However, this segment must be completed to use the automated reconciliation process (DB 2 and H02 reports).

A separate appropriation symbol must be established for each SCO detail account except revenue accounts and category appropriations. Revenue accounts need at least one symbol for each fund. Additional appropriation symbols may be established by source code if the source code used by SCO does not match the source code used in CALSTARS. For category appropriations, establish one appropriation symbol and set the Appropriation Object Level indicator to the proper level. Leave the category fields in both the informational segment and the SCO Account segment blank. CALSTARS identifies the proper category by using the object detail code from the transaction and appends a zero to match to the SCO two-digit category.

Enter the data directly from the SCO Agency Reconciliation Report when completing this segment. If all the information is not available or something is miscoded on the appropriation symbol table within the SCO Account segment, the information may be changed at any time through the normal table maintenance process.

EXHIBIT IV-AS-1
CONTINUING APPROPRIATIONS

SITUATION: A typical five-year appropriation such as Capital Outlay where the first three years are available for encumbrance and expenditure and the final two years are available for liquidating encumbrances only.

Enactment Year	FFY	A/S Table Reversion Indicator	PCA Table Appropriation Method	Year-End Treatment of Unliquidated Encumbrances and Unencumbered Balances	New Tables Should Be In Place Before Bringing Encumbrance Forward
01	01	**2**	1 or 5	Roll forward to FFY 02	Requires New Year Tables [1]
01	02	**2**	4	Roll forward to FFY 03	Requires New Year Tables [1]
01	03	**0**	4	Stays in FFY 03	
01	04	No new tables are established	Does not apply		
01	05	Reversion indicator in FY 01, 02 and 03 is set to **1**	All balances revert. (Except those that support real GLAs, i.e., Prepayments and Cost Allocation when Net Allocation ≠ SCO PFA Posted)		

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[1] Appropriation Symbol, PCA, Index, and other tables as appropriate.

EXHIBIT IV-AS-2
CONTINUING APPROPRIATIONS - STATUTORY

SITUATION: A typical Statutory appropriation such as Special Deposit Fund trust accounts, which continues availability from year to year.

Enactment Year	FFY	A/S Table Reversion Indicator	PCA Table Appropriation Method	Year-End Treatment of Unliquidated Encumbrances and Unencumbered Balances	New Tables Should Be In Place Before Bringing Encumbrance Forward
01	01	9	5	Roll forward to FFY 02	Requires New Year Tables every year [1]
01	02	9	2	Roll forward to FFY 03	Requires New Year Tables every year [1]
01	03	9	2	Roll forward to FFY 04	Requires New Year Tables every year [1]
01	04	9	2	Roll forward to FFY 05	Requires New Year Tables every year [1]
01	05	9	2	Roll forward to FFY 06	Requires New Year Tables every year [1]

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[1] Appropriation Symbol, PCA, Index, and other tables as appropriate.

CREATION AND MAINTENANCE

The AS Table entries are entered directly from the AS Table maintenance form into the Table Maintenance Inquiry screen using Command **I.1** - Appropriation Symbol. Functions **A**=ADD, **C**=CHNG, **D**=DEL, **G**=GEN, **P**=PRT, **S**=PRT FFY, **X**=DEL FFY, **F5**=VIEW MASTER, **F6**=RECALL MAINT and **F10**=DEL MAINT may be used. Descriptions of these functions may be found in the *Table Maintenance Functions* section of Chapter IV. To **blank** any appropriate data fields (using the **Change** function), the field must be filled with "$" signs; e.g., for 3-digit Task, use **$$$**.

All table maintenance activity must be recorded on the Table Maintenance Control Log (CALSTARS 20) as described in the *Table Maintenance Activity Log* section of Chapter IV.

EDIT RULES

All error codes and messages for table maintenance transactions are defined in Volume 4 of the CALSTARS Procedures Manual.

SPECIAL CONSIDERATIONS

There are special considerations when performing maintenance to the AS Table which are described below. Also refer to the *Table Maintenance Functions* section of Chapter IV for maintenance considerations that affect the AS Table.

Generate:

Various factors impact the **Generate** table maintenance function for the AS Table. AS Table records are generated with the following values under the circumstances described below:

If the Reversion Indicator is **0** (zero), **and** the Start Date is within the fiscal year (7-1-*YYYY* through 6-30-*YYYY*) of the **Generate** maintenance transaction FFY **and** the Account Type is 00, 85, 90, 91, 92, 95, 97, 98, 99, CA or RR, **Generate** creates new records with the following characteristics:

- ✪ The Enactment Year and the SCO Account Enactment Year is set to the current AS Table FFY + 1.

- ✪ The Chapter and the SCO Account Chapter is set to **BA***YYYY* (where '*YYYY*' is the new FY). When the Budget Act is signed and Chaptered, an automated process is run to replace '**BA***YYYY*' with the actual Chapter citation. A CALSTARS News item is issued to explain the process before it happens.

- ✪ The Start Date, Encumbrance Availability Date and the Reversion Date are incremented by +1.

If the Reversion Indicator is **0** (zero), **and** the Start Date is **not** within the fiscal year (7-1-*YYYY* through 6-30-*YYYY*) of the **Generate** maintenance transaction FFY **or** the Account Type is **not** 00, 85, 90, 91, 92, 95, 97, 98, 99, CA or RR, **Generate** creates new records with the FFY incremented by +1. Enactment Year and Chapter stay the same.

If the Reversion Indicator is **1**, **Generate** does not create new records.

If the Reversion Indicator is **2** or **9**, **Generate** creates new records with the FFY incremented by +1. Enactment Year and Chapter stay the same.

OUTPUTS

The AS-Table maintenance program has four outputs:

Maintenance Activity Report (CSB940-1), shown in Exhibit IV-AS-5, shows each transaction entered via the on-line screen and a message for each transaction violating an edit rule;

Maintenance Activity Report (CSB940-3) shows records deleted when Function **X** is entered,

Maintenance Activity Report (CSB940-4) shows each transaction processed from external input files and a message for each transaction violating an edit rule; and

Table Listing Report (CSB940-2), shown in Exhibit IV-AS-6, is produced when Function **P** or **S** is entered. If Function **S** and a Funding Fiscal Year are entered, the listing will be limited to that fiscal year. Up to five fiscal year requests can be made during each table update processing cycle. If **P** is entered, the listing will contain all fiscal years in the table.

CONTROL

The AS Table controls the level at which appropriations are posted and controlled. Once accounting transactions have been processed, extreme care should be exercised when modifying Appropriation Symbol Table entries. Contact the CALSTARS Hotline for assistance. Improper maintenance could cause system files to become out-of-balance, create invalid accounts, and complicate the maintenance of other tables and files. Table logs should be kept along with the maintenance activity reports for the same period as the accounting records they control.

EXHIBIT IV-AS-3
APPROPRIATION SYMBOL TABLE INPUT CODING INSTRUCTIONS

Data Element	Length	Contents
Control Key:		
ORG CODE	4	The **Organization Code** is automatically displayed based on the signon used. It cannot be altered.
FFY	2	**Enter the Funding Fiscal Year** that identifies the year to which this record pertains.
APPROPRIATION SYMBOL	3	**Enter the Appropriation Symbol Number**. Follow the 'guidelines' on coding appropriation symbols. AS numbers may be an alpha-numeric value but never **000** (zeroes).
Informational Elements:		
ACCOUNT TYPE	2	**Enter the Account Type** code. Valid values are:

Enter the Account Type code. Valid values are:

00 - Appropriated by program or category (includes special deposit fund accounts, transfers and loans)

11-**88** - SCO (2-digit) Category Codes (excluding **20**, **30**, **40**, **50**, **60**, **70**, **80** and **85**)

80 - Unallotted (per Budget Act, Exec. Order or Special Legislation)

85 - Unallocated (per Budget Act)

89 - Reimbursement Refunds (Trustees only)

90 - Scheduled Reimbursements

91 - Unscheduled Reimbursements

92 - Miscellaneous Reimbursements (2nd Schedule line)

95 - Other Miscellaneous Advances

97 - Revolving Fund Advance

98 - Service Revolving Fund Advance-Other Services

99 - Service Revolving Fund Advance-Printing

CA - Clearing Account (Program 99)

PR - Partial Reappropriation

RR - Revenues and Refunds to Reverted Appropriations (includes Federal Receipts, 0890 - F accounts)

EXHIBIT IV-AS-3
APPROPRIATION SYMBOL TABLE INPUT CODING INSTRUCTIONS

Data Element	Length	Contents
TITLE	40	**Enter the appropriation title**. Refer to the 'Guidelines' section at the beginning of this chapter for exceptions to the following rules.
		Use the title exactly as written in the Budget Act or as corrected by any Department of Finance technical changes or Budget Revisions, including all parenthetical entries.
		This title is used as a citation on claim schedule face sheets, on the Detail Report of Appropriation Status B04 Report) and on the Final Budget Report (B06 Report). The SCO requires certain language to satisfy their legal and fiduciary requirements. If the field is too short, consult the SCO for abbreviated words that will be acceptable.
		If Appropriation Symbol is used on pay claim schedule transactions and the SCO Account Type is 11-88 and not 00, 20, 30, 40, 50, 60, 70 or 80, the AS Table title will be used in the 'Purpose' field of the Claim Schedule Face Sheet.
		If the Account Type is 'CA', CALSTARS will automatically use 'Clearing Account' in the 'Purpose' field of the Claim Schedule Face Sheet. This conforms with the SCO requirement. The title field on the AS Table should also be coded to read 'Clearing Account'.
		For Financial Legislation, use the legal citation in the appropriation section of the legislation.
		For Budget Act Restrictions, the title must contain the citation as established by the SCO.
		For Continuing Appropriations, use the legal citation in the enabling legislation.
		For Scheduled and Unscheduled Reimbursement Appropriations, use the same title as the SCO, per the SCO Tab Run.
<u>**Program Coding Levels:**</u>		*(**Program**, **Element**, **Component** and **Task**)*
		Refer to the 'guidelines' before coding these fields.
		The APPROPRIATION <u>OBJECT</u> LEVEL Indicator must be '**0**' and the APPROPRIATION <u>PROGRAM</u> LEVEL Indicator must be consistent with the level of the program structure coded. AS Table coding <u>must</u> be at the same level as the Budget Act and other accounts/items.
PROGRAM	2	**Enter the Program code** or leave blank. The Program code must be pre-defined in the D15 Descriptor Table. Used for programmatic appropriation basis. Leave blank for the clearing account appropriation symbol and category appropriations or when SCO program is blank.
ELEMENT	2	**Enter the Element code** or leave blank. The Element code must be pre-defined in the D16 Descriptor Table. May be coded only when Program is not blank.
COMPONENT	3	**Enter the Component code** or leave blank. The Component code must be pre-defined in the D17 Descriptor Table. May be coded only when Element is not blank.
TASK	3	**Enter the Task code** or leave blank. The Task code must be pre-defined in the D18 Descriptor Table. May be coded only when Component is not blank.

EXHIBIT IV-AS-3
APPROPRIATION SYMBOL TABLE INPUT CODING INSTRUCTIONS

Data Element	Length	Contents
CHARACTER	1	**Enter the statewide (UCM) Character code**: **1** - Support **2** - Local Assistance **3** - Capital Outlay
Category Coding Levels:		*(Category, Object and Object Detail)* *Refer to the guidelines before coding these fields.* The APPROPRIATION <u>PROGRAM</u> LEVEL Indicator must be **0**. If these fields are coded, the APPROPRIATION <u>OBJECT</u> LEVEL Indicator must be consistent with the category level. Leave these fields blank if appropriated *programmatically*.
CATEGORY	1	**Enter the statewide 1-digit Category code** or leave blank. Used by agencies that receive appropriations on a line-item basis. Leave blank for the clearing account appropriation symbol. If blank and the Appropriation Object Level Indicator is set to **1**, CALSTARS will determine the Category based on the object code.
OBJECT	2	**Enter the statewide Object code** or leave blank. Coded only when the appropriation is at this level and Category is not blank.
OBJECT DETAIL	3	**Enter the statewide Object Detail code** or leave blank. Coded only when the appropriation is at this level and Object is not blank.
ENACTMENT YEAR	4	**Enter the Enactment Year in the YYYY format**. Refer to the *Uniform Codes Manual* for guidelines on coding the Enactment Year when it is not readily discernible. It will normally be the same as the funding fiscal year. For those unusual circumstances involving continuing appropriations, capital outlay or reappropriations, follow the SCO Agency Reconciliation Report format and use Year code (shown as 'YR Date') as the Enactment Year.
CHAPTER	6	**Enter the Appropriation Chapter Number**. Use the format ***nnn*/FY**, where ***nnn*** is the Chapter Number and **FY** is the year the Chapter is passed (usually the Budget Act). **Blank** is not allowed. Use a period (**.**) or '**na**' for revenue items that do not have a chapter.
REFERENCE	3	**Enter the Reference code** (DT 26) from the appropriation in the Budget Act or *Uniform Codes Manual*, as appropriate. Must match the SCO Agency Reconciliation Report <u>and</u> comply with the UCM coding structure. For revenue items, <u>except the FTF</u>, use **980** in accordance with the UCM. For FTF revenue receipts, Fund 0890, use the same reference code as shown in the Budget Act and the SCO Agency Reconciliation Report.
START DATE	8	**Enter the appropriation start date** in the *MMDDYYYY* format. This date should be the same as the Start Date on the SCO Agency Reconciliation Report.

EXHIBIT IV-AS-3
APPROPRIATION SYMBOL TABLE INPUT CODING INSTRUCTIONS

Data Element	Length	Contents
ENCUMBRANCE AVAILABILITY DATE	8	**Enter the last date that the appropriation is available for encumbering in the *MMDDYYYY* format.** For continuing appropriations or appropriations without regard to fiscal year, use **99999999**. This date should be the same as the date Encumbrance Availability Date on the SCO Agency Reconciliation Report. For Account Type RR (Receipt) appropriation symbols, leave **blank.**
REVERSION DATE	8	**Enter the last date that encumbrances made to an appropriation can be liquidated in the *MMDDYYYY* format.** For continuing appropriations or appropriations without regard to fiscal year, use **99999999**. This date should be the same as the Reversion Date on the SCO Agency Reconciliation Report.
BUDGET ACT ORG	4	**Enter the organization code contained in the Budget Act that defines the legal reference.** For most agencies, this should be the same as the OC Table Level 1 organization.
DISBURSING ORG	4	**Enter the organization code that identifies the SCO agency control account**. This is the code that will print out on claim schedules.
SCO Account:		*Fields are only required if using this segment. Refer to the 'SCO Account Segment' section of this chapter for additional information.*
FUND	4	**Enter the four-digit SCO fund code.** If using the SCO Account segment, this is a required field.
SUB-FUND	3	**Enter the SCO code to provide additional Fund identification, if present.** CALSTARS uses fund detail to define this field.
ENACTMENT YEAR	4	**Enter the enactment year as displayed on the SCO report as YR.** It represents the legislative session year of legal authority to spend or receive receipts. CALSTARS defines this as Enactment Year. If using the SCO Account segment, this is a required field.
REFERENCE	7	**Enter the reference as shown up to seven digits.** The last four digits are for fiscal year of spending authority for a particular reference. This is typically used for Partial Reappropriations. Only complete the last four digits if used by SCO.
CATEGORY	2	**Enter the category as defined by SCO for non-traditional coding (11-99).** Leave blank for true category appropriations, CALSTARS will identify the category as defined in the UCM (1, 3, 4, 5, 6, 8, or 9) and append a zero.
PROGRAM	2	**Enter the program as defined by SCO.**
ELEMENT	2	**Enter the element as defined by SCO.**
COMPONENT	3	**Enter the component as defined by SCO.**
TASK	3	**Enter the task as defined by SCO.**
ACCOUNT TYPE	1	**Enter the SCO detail account type:** **D** - Disbursing Account **F** - Reimbursement Account or 'Transfer in' (GLA 9811) **R** - Revenue Account **T** - 'Transfer from' Account (GLA 9812) If using the SCO Account segment, this is a required field.

EXHIBIT IV-AS-3
APPROPRIATION SYMBOL TABLE INPUT CODING INSTRUCTIONS

Data Element	Length	Contents
CONTROL TYPE	1	**Enter the SCO control account type:** **C** - Control Appropriation Account **Q** - Control Revenue Account
REVENUE ACCOUNT	6	**Excluding Source Code 500000, only complete if SCO is using a source code that is not identified in the UCM or does not match CALSTARS codes.** The first digit is a unique SCO code, typically 0. CALSTARS will convert 570000 to 500000.
CHAPTER	5	**Enter the SCO appropriation chapter number.**
Indicators:		
APPROPRIATION CONTROL TYPE	1	**Enter the Appropriation Control Type Indicator.** This Indicator can be used to provide less restrictive appropriation fund control than would otherwise be exercised from the OC Table Fund Related Error Severity Segments. Example: If a OC Table Fund Related Error Severity Segment is set to Fatal (**blank** or **F**), agencies can still use this field to override the fatal severity for specific Appropriation Symbols. If the agency wishes to apply the same level of editing as is performed per the OC Table, this indicator should be set the same as the OC Table. The values are: **0** - **No appropriation fund control (Ignore)**. **1** - **Absolute appropriation fund control** (**Fatal**). All expenditures and obligations that exceed the appropriation post to the Error File. **2** - **Advisory appropriation fund control** (**Warning**). All expenditures and obligations that exceed the appropriation receive a warning message post to the update files.
ALLOTMENT OBJECT LEVEL		**Enter the Allotment Object Level Indicator**: (This indicator determines the <u>object posting level</u> in the Allotment File and controls the display in the A-series standard reports.) **NOTE**: allotments are <u>control amounts</u> that edit transactions through the OC Table Error Severity Indicators. **0** - No allotments by object **1** - Allotment by category **2** - Allotment by object **3** - Allotment by object detail **4** - Allotment by agency object
APPROPRIATION ORG LEVEL	1	**Enter the Appropriation Organization Level Indicator**: **0** - Control appropriations by Organization. **1** - Control appropriations by Section. **NOTE**: If **1** is selected, assure that indicators on other tables are also set to this level; e.g., IC Table G/L Org Level Indicator, etc.

EXHIBIT IV-AS-3
APPROPRIATION SYMBOL TABLE INPUT CODING INSTRUCTIONS

Data Element	Length	Contents
ALLOTMENT FILE PROCESS	1	**Enter the Allotment File Processing Indicator** to specify year-end processing for allotments: **Blank** - **Do not carry forward allotment amounts**; discontinue posting to prior year allotments. **1** - **Carry forward allotment amounts equal to encumbrance balances** remaining at year-end **5** - **Carry forward allotment amounts equal to the unexpended balance** remaining at year end **9** - **Post inception-to-date and roll allotment encumbrance, expenditure, and balance amounts** forward.
APPROPRIATION PROGRAM LEVEL	1	**Enter the Appropriation Program Level Indicator**. Must match the program level selected (See <u>Program Coding Levels</u>, above): **0** - Control not by program **1** - Program level **2** - Element level **3** - Component level **4** - Task level
CASH CONTROL TYPE	1	**Enter the Cash Control Type Indicator**: If the OC Table fund control F40, F41 or F42 errors (insufficient cash) are set to "Fatal", agencies can still use this field to override the fatal severity for specific Appropriation Symbols. Refer to Vol. 4 for a discussion of the above error codes. The control values are: **0** - **Do not edit for cash availability** (**Ignore**). **1** - **Edit for cash availability** (**Fatal**). All cash disbursement transactions that exceed the cash balance (insufficient cash) post to the Error File. **2** - **Edit for cash availability** (**Warning**). All cash disbursement transactions that exceed the cash balance (insufficient cash) receive a warning message and post to the update files.
APPROPRIATION OBJECT LEVEL	1	**Enter the Appropriation Object Level Indicator**. (See <u>Category Coding Levels</u>, above): **0** - Control not by object **1** - Category level **2** - Object level **3** - Object Detail level

EXHIBIT IV-AS-3
APPROPRIATION SYMBOL TABLE INPUT CODING INSTRUCTIONS

Data Element	Length	Contents
REVERSION	1	**Enter the Reversion Indicator**: **0** - **Reversion does not apply**. The appropriation balance is available in the new year for the liquidation of encumbrances and expenditures or encumbrances and accounts payable. **1** - **Reversion applies**. The appropriation balance reverts and is no longer available to the agency. **NOTE**: The REVERSION DATE must be consistent with this code. **2** - **Continuous appropriation**. The unexpended balance is available for encumbrances and expenditures in the new year. All associated PA Table records should contain METHOD = **4**, Carryover. **9** - **Continuous appropriation**. The unexpended balance is available for encumbrances and expenditures. All associated PA Table records should contain METHOD = **2**, Statutory
ACTIVE / INACTIVE	1	**Enter the code to specify whether the AS is active or inactive**: **0** - **Active -** transactions referencing this AS Table record will post after passing the normal edits. **1** - **Inactive** - transactions referencing this AS Table record will <u>not</u> post unless the Modifier = **I** (Ignore) in the transaction (to override an inactive table).

EXHIBIT IV-AS-4

CALSTARS 8
(Rev. 05/98)

STATE OF CALIFORNIA
CALSTARS APPROPRIATION SYMBOL TABLE MAINTENANCE

PREPARED BY: _____ DATE: _____ ENTERED BY: _____ DATE: _____

FUNCTION: ☐ (A=ADD, C=CHANGE, D=DELETE, G=GENERATE, P=PRINT, S=PRINT FFY, X=DELETE FFY)

ORG CODE: ☐☐☐ FFY: ☐ APPROPRIATION SYMBOL: ☐☐

ACCOUNT TYPE: ☐ TITLE: ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

PROGRAM ☐ ELEMENT: ☐ COMPONENT: ☐☐ TASK: ☐☐

CHARACTER: ☐ CATEGORY ☐ OBJECT: ☐ OBJECT DETAIL: ☐☐

ENACTMENT YEAR: ☐☐☐ CHAPTER: ☐☐☐☐ REFERENCE: ☐☐

START DATE: ☐☐☐☐☐☐ ENCUMB AVAIL DATE: ☐☐☐☐☐☐ REVERSION DATE: ☐☐☐☐☐☐

BUDGET ACT ORG: ☐☐☐ DISBURSING ORG: ☐☐☐

<================== **S C O A C C O U N T** ==================>

FUND: ☐☐☐ SUB-FUND: ☐☐ ENACTMENT YEAR: ☐☐☐ REFERENCE: ☐☐ ☐☐☐

CATEGORY: ☐ PROGRAM: ☐ ELEMENT: ☐ COMPONENT: ☐☐ TASK: ☐☐

ACCOUNT TYPE: ☐ CONTROL TYPE: ☐ REVENUE ACCT: ☐☐☐☐☐ CHAPTER: ☐☐☐☐

<================== **I N D I C A T O R S** ==================>

APPN CONTROL TYPE: ☐ APPN ORG LEVEL: ☐ APPN PROGRAM LEVEL: ☐

APPN OBJECT LEVEL: ☐ ALLOT OBJECT LEVEL: ☐ ALLOT FILE PROCESS: ☐

CASH CONTROL TYPE: ☐ REVERSION IND: ☐ ACTIVE/INACTIVE: ☐

EXHIBIT IV-AS-5

```
CSB940-1 **************************         DEPARTMENT OF AIR QUALITY         ************************** ORG NUMBER:   9990
                        CALSTARS    A S - T A B L E   M A I N T E N A N C E     REPORT                    ORG PAGE:       1
09/09/2000 (17:58) ********************************************************************************** RUN PAGE:      23
                                             A C T I V I T Y   R E P O R T
----------------------------------------------------------------------------------------------------------------------------
FNC -- RECORD KEY -- --------------------------- INFORMATION ELEMENTS --------------------- -------- INDICATORS ----------
CDE ORG   FFY  APPN  ACCT-TYPE         TITLE                                                 A-CTL-TYP  A-ORG-LVL  A-PGM-LVL
    CODE       SYM   PROG    ELEM      COMP    TASK       CHAR       CAT        OBJ    OBJ-DET A-OBJ-LVL AL-OBJ-LVL AL-FILE-PROC
                     EY      CHAPTER   REF     START-DATE ENC-DATE   REVT-DATE  BA-ORG  D-ORG  CASH-CTL   REVERSION  ACT-INACT
                     --------------------- SCO ACCOUNT ------------------------------------
                     FUND    SUB-FUND  EY      REF        CAT                                  ERROR CODES AND MESSAGES
                     PROG    ELEM      COMP    TASK       ACCT-TYPE  CNTL-TYPE  REV-ACCT CHAPTER
X  XXXX   XX   XXX   XX              XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX                     X          X          X
                     XX      XX        XXX     XXX        X          X          XX      XXX    X          X          X
                     XXXX    XXXXXX    XXX     YYYYMMDD   YYYYMMDD   YYYYMMDD   XXXX    XXXX   X          X          X
                     XXXX    XXX       XXXX    XXXXXXX    XX                                   XXX-XXXXXXXXXXXXXXXXXXXX
                     XX      XX        XXX     XXX        X          X          XXXXXXX XXXXXX
----------------------------------------------------------------------------------------------------------------------------
A  9990   00   558   00              FARM SMELLS CLEANUP                                      1          0          1
                     10                                  1                                    0          0
                     2000    52/00    001     20000701   20010630   20030630   9990    9990   0          0          0
                     0558             2000    001
                                                         D          C                  52/00
                     ----------------------------------------------------------------------------------------------------
```

EXHIBIT IV-AS-6

```
CSB940-2 ***************************          DEPARTMENT OF AIR QUALITY          *************************** ORG NUMBER:   9990
                    CALSTARS    A S - T A B L E   M A I N T E N A N C E    REPORT                        ORG PAGE:        1
09/09/2000 (17:58) ********************************************************************************************* RUN PAGE:      27
                                            A S - T A B L E   L I S T I N G
--------------------------------------------------------------------------------------------------------------------------------
   -- RECORD KEY --  --------------------------- INFORMATION ELEMENTS --------------------- --------- INDICATORS -----------
   ORG    FFY  APPN  ACCT-TYPE      TITLE                                                   A-CTL-TYP  A-ORG-LVL  A-PGM-LVL
   CODE        SYM   PROG   ELEM    COMP   TASK      CHAR       CAT        OBJ      OBJ-DET  A-OBJ-LVL  AL-OBJ-LVL AL-FILE-PROC
                     EY     CHAPTER REF    START-DATE ENC-DATE  REVT-DATE  BA-ORG   D-ORG    CASH-CTL   REVERSION  ACT-INACT
                     --------------------- SCO ACCOUNT ------------------------------------
                     FUND   SUB-FUND EY    REF        CAT                                    CREATE-DATE  LAST-PROC-DATE
                     PROG   ELEM    COMP   TASK       ACCT-TYPE  CNTL-TYPE  REV-ACCT CHAPTER
   XXXX   XX   XXX   XX             XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX           X          X          X
                     XX     XX      XXX    XXX        X          X          XX       XXX      X          X          X
                     XXXX   XXXXXX  XXX    YYYYMMDD   YYYYMMDD   YYYYMMDD   XXXX     XXXX     X          X          X
                     XXXX   XXX     XXXX   XXXXXXX    XX                                      YYYYMMDD     YYYYMMDD
                     XX     XX      XXX    XXX        X          X          XXXXXXX  XXXXXX
--------------------------------------------------------------------------------------------------------------------------------
   9990   97   001   CA             CLEARING ACCOUNT                                         0          0          0
                                                     1                                      0          0
                     1997   282/97  001    19970701  NO DATE    20000930   9990     9990     0          1          0
                                                                                                        20000709

                     ------------------------------------------------------------------------------------------------------------
   9990   98   001   CA             CLEARING ACCOUNT                                         0          0          0
                                                     1                                      0          0
                     1998   324/98  001    19980701  NO DATE    20010630   9990     9990     0          0          0
                     0387           1998   001                                                           20000819
                                                     D          C                    324/98

                     ------------------------------------------------------------------------------------------------------------
   9990   99   001   CA             CLEARING ACCOUNT                                         0          0          0
                                                     1                                      0          0
                     1999   50/99   001    19990701  NO DATE    20020630   9990     9990     0          0          0
                     0387           1999   001                                              19990529     20000819
                     99                                D          C

                     ------------------------------------------------------------------------------------------------------------
   9990   00   001   CA             CLEARING ACCOUNT                                         0          0          0
                                                     1                                      0          0
                     2000   52/00   001    20000701  20010630   20030630   9990     9990     0          0          0
                     0387           2000   001                                              20000605     20000821
                     99                                D          C                    52/00

                     ------------------------------------------------------------------------------------------------------------
   9990   97   004   00             TRANSFER TO SWDSCTF (386)                                0          0          0
                                                     1                                      0          0
                     1997   282/97  004    19970701  NO DATE    20000630   9990     9990     0          0          0
                                                                                                        19971026

                     ------------------------------------------------------------------------------------------------------------
```